



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD JULY 1, 2014 – MARCH 31, 2015

To the Honorable Malise Prieto
St. Tammany Parish Clerk of Court
St. Tammany Parish, Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked “not applicable.”

Management of the St. Tammany Parish Clerk of Court is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the St. Tammany Parish Clerk of Court and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the St. Tammany Parish Clerk of Court's compliance with certain laws and regulations during the period of July 1, 2014 through March 31, 2015, in accordance with Act 774 of 2014 Regular Legislative Session.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures are detailed in Schedule “1”.

Our exceptions are detailed in Schedule “2”.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



To the Honorable Malise Prieto
St. Tammany Parish Clerk of Court
June 23, 2015
Page 2

This report is intended solely for the use of management of St. Tammany Parish Clerk of Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 23, 2015
New Orleans, Louisiana

Erickson, Krentel & Laporte LLP

Certified Public Accountants

ST. TAMMANY PARISH CLERK OF COURT
AGREED-UPON PROCEDURES
JULY 1, 2014 THROUGH MARCH 31, 2015

Ethics

1. Randomly select five employees (include elected officials, if applicable, in the population).
 - Determine if a signed verification of having read the ethics policy is located in the employee file for the audit year.
 - Determine if evidence is maintained to indicate required ethics training was completed annually.
 - Determine if there were any ethics violation reported to the agency during the year.
 - Determine if the actions the agency took to investigate alleged ethics violations, and corrective actions taken, agreed to the agency's ethics policy.

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics); a list of all employees paid during the period under examination, and a list of outside business interests of all board members, immediate family members of board members, and employees.
 - Determine whether any of those employees paid during the period under examination are also included on the listing of immediate family of board members.
 - Determine whether the agency made any payments to entities on the list of outside business interests of board members, immediate family members of board members, and employees.

Results: Employees selected signed verification that they read the ethics policy, each received ethics training, and there were no reportable instances of ethics violations. None of the employees paid during the period were immediate family members of the Clerk. The Agency did not make any payments to entities that were outside business interests of the Clerk, her immediate family members, or employees.

ST. TAMMANY PARISH CLERK OF COURT
AGREED-UPON PROCEDURES
JULY 1, 2014 THROUGH MARCH 31, 2015

Credit Cards

1. Obtain from management a listing of all active credit cards (and bank debit cards if applicable) for the period of July 1, 2014 thru March 31, 2015, including the card numbers and the names of the persons who maintained possession of the cards.
2. Obtain and review the entity's written policies and procedures for credit cards (and debit cards if applicable) and determine if the following is addressed:
 - How cards are to be controlled.
 - Procedures for lost cards.
 - Procedures for removal of signatory authorization upon employment termination.
 - Allowable business uses.
 - Documentation requirements.
 - Procedures for lost receipts.
 - Required approvers.
 - Monitoring card usage.
 - What approval required to open a credit card account.
3. Obtain the monthly statements for all credit cards [general (Visa, MasterCard, etc.), stores (Wal-Mart, Office Depot, etc.), and gasoline] used during the period of July 1, 2014 thru March 31, 2015 and for each card randomly select two statements for detailed review. (Note: For a debit card, randomly select the two monthly bank statements):
 - A. Obtain the entity's supporting documentation for the purchases/charges shown on the selected monthly statements:
 - Determine if each purchase is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating)
 - Other documentation as may be required by policy (e.g., purchase order, authorization, etc.)
 - B. Determine if credit card statement was approved prior to payment of the bill, with any discrepancies being investigated.
 - C. Determine if finance charges and/or late fees were assessed on the monthly statements.

Results: Obtained listing of all active credit cards including card numbers and the names of the persons who maintained possession of the cards. Obtained the monthly statements for all active credit cards. Haphazardly selected 2 months for each card and performed procedures noted above. All credit card charges examined contained proper support, approval, and were for legitimate business purposes.

See 2015-001 of Schedule "2" for exception related to written credit card policy.

ST. TAMMANY PARISH CLERK OF COURT
AGREED-UPON PROCEDURES
JULY 1, 2014 THROUGH MARCH 31, 2015

Cash Receipts

1. Verify pre-numbered cash receipt books or a computerized equivalent is used for payments.
 - Determine if cash receipt books are maintained in a secure location
 - Determine if any receipts are missing
 - Determine if all three receipt copies are with any voided payments

2. Was documentation maintained detailing nightly cash drawer counts?
 - Determine if any shortages occurred and if they were properly investigated as specified in the policy and procedures of the entity.

Results: Verified that pre-numbered cash receipts books or a computerized equivalent was used for payments, that the books were maintained in a secure location, no receipts were missing, and all receipt copies were with voided payments.

See 2015-002 of Schedule "2" for exception related to nightly cash drawer counts.

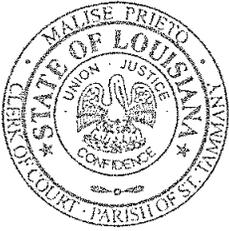
**ST. TAMMANY PARISH CLERK OF COURT
AGREED-UPON PROCEDURES EXCEPTIONS
JULY 1, 2014 THROUGH MARCH 31, 2015**

2015-001 Written Credit Card Policy

The written credit policy does not address procedures for removal of signature authority authorization upon employment termination and what approval is required to open a credit card account. The policy only discloses that credit cards are to be used for business purposes only but does not list out any allowable business uses.

2015-002 Nightly Cash Drawer Counts

Not all departments perform daily cash drawer counts as some do not take in enough cash to warrant a daily count. In those cases, counts may be performed weekly or bi-weekly depending on each department's policy. While all departments perform cash counts daily, weekly or bi-weekly, four out of eleven departments do not keep a running log of the counts to note overages/shortages. In these departments overages/shortages, if any, are investigated the day of the count with documentation of the count being retained until the next count is performed..



Malise Prieto
Clerk of Court
22nd Judicial District
Parish of St. Tammany

P.O. Box 1090
Covington, LA 70434
(985) 809-8700

**ST. TAMMANY PARISH CLERK OF COURT
MANAGEMENT'S CORRECTIVE ACTION PLANS
RELATIVE TO THE AGREED-UPON PROCEDURES EXCEPTIONS
JULY 1, 2014 – MARCH 31, 2015**

June 23, 2015

Louisiana Legislative Auditor

St. Tammany Parish Clerk of Court respectfully submits the following corrective action plan for items identified pursuant to Agreed-Upon Procedures Engagement required by Act 744 of the 2014 Regular Legislative Session.

Name and address of independent public accounting firm:

Ericksen Krentel & LaPorte L.L.P.
4227 Canal Street
New Orleans, LA 70119

Engagement Period: July 1, 2014 – March 31, 2015

The agreed-upon procedures exceptions are discussed below. The agreed-upon procedure exceptions are numbered consistently with the number assigned in the schedule detailing the exceptions.

AGREED UPON PROCEDURES EXCEPTIONS

2015-001 Written Credit Card Policy

Exception: The written credit policy does not address procedures for removal of signature authority authorization upon employment termination and what approval is required to open a credit card account. The policy only discloses that credit cards are to be used for business purposes only but does not list out any allowable business uses.

Response: The Clerk has refined its credit card policy, effective June 23, 2015, to include the best practices suggested by the Louisiana Legislative Auditor.

**ST. TAMMANY PARISH CLERK OF COURT
MANAGEMENT'S CORRECTIVE ACTION PLANS
RELATIVE TO THE AGREED-UPON PROCEDURES EXCEPTIONS
JULY 1, 2014 – MARCH 31, 2015**

2015-002 Nightly Cash Drawer Counts

Exception: Not all departments perform daily cash drawer counts as some do not take in enough cash to warrant a daily count. In those cases, counts may be performed weekly or bi-weekly depending on each department's policy. While all departments perform cash counts daily, weekly or bi-weekly, four out of eleven departments do not keep a running log of the counts to note overages/shortages. In these departments overages/shortages, if any, are investigated the day of the count with documentation of the count being retained until the next count is performed.

Response: The Clerk has modified its cash count procedures, effective June 23, 2015, by requiring all departments to keep a running log of the cash counts performed to comply with the best practices suggested by the Louisiana Legislative Auditor.

If there are any questions regarding this plan, please contact Ms. Malise Prieto, Clerk of Court, at (985) 809-8700.

Sincerely,

Malise Prieto

Signature

Clerk of Court St. Tammany

Title